In the Claims

1.   (Previously Presented): A computer readable product embodied on computer readable media readable by a computing device for classifying an asset as a capital asset or an expensed asset by an entity, said product comprising computer executable instructions for:

(1) selecting a minimum capitalization value;

(2) receiving data signifying the acquisition of an asset;

(3) assigning with respect to each of a plurality of machine types an average value of a model of said machine type independent of a value of said acquired asset comprising:

(3.1) determining all models of said of said machine type;

(3.2) determining a value of each of said models of said machine type as of a date that an asset of said machine type was first purchased by said entity;

(3.3) calculating an average value of said models of said machine type;

(4) determining a machine type of said acquired asset;

(5) comparing said average value assigned to said machine type of said acquired asset to said minimum capitalization value; and

(6) if said average value for said machine type of said acquired asset is greater than or equal to said minimum capitalization value, classifying said asset as a capital asset and, if said average value for said machine type of said acquired asset is less than said minimum capitalization value, classifying said asset as an expensed asset;

wherein the instructions corresponding to item (3.3) comprises weighting said value of each model as a function of predicted purchasing trends of models of said machine type in said average calculation;

wherein said value of said models are derived from the manufacturer=s base manufacturing cost for said model; and

wherein said asset is at least one of computer hardware or computer software.

2.   (Cancelled).

3.   (Previously Presented): The computer readable product of claim 1 wherein the instructions corresponding to item (3.3) comprises instructions for weighting said value of each model equally in said average calculation.

4-8.   (Cancelled).

9.   (Previously Presented): A computer readable product embodied on computer readable media readable by a computing device for classifying an asset as a capital asset or an expensed asset by an entity, said product comprising computer executable instructions for:

(1) storing a minimum capitalization value in a second computer memory;

(2) receiving purchase order data identifying the acquisition of an asset;

(3) assigning with respect to each of a plurality of machine types an average value of a model of said machine type independent of a value of said acquired asset comprising, for each machine type, the steps of:

(3.1) determining all models of said of said machine type;

(3.2) determining a value of each of said models of said machine type as of a date that an asset of said machine type was first purchased by said entity;

(3.3) calculating an average value of said models of said machine type;

(4) storing said average values correlated with corresponding machine types in a first computer memory;

(5) reading a machine type field of said purchase order data;

(6) finding in said first memory said average value corresponding to said machine type in said machine type field of said purchase order data; and

(7) comparing said average value found in step (6) to said minimum capitalization value and, if said average value for said machine type of said acquired asset is greater than or equal to said minimum capitalization value, classifying said asset as a capital asset and, if said average value for said machine type of said acquired asset is less than said minimum capitalization value, classifying said asset as an expensed asset;

wherein step (3.3) comprises weighting said value of each model as a function of predicted purchasing trends of modes of said machine type in said average calculation;

wherein said value of said models are derived from the manufacturer=s base manufacturing cost for said model; and

wherein said asset is at least one of computer hardware or computer software.

10.   (Previously Presented): The computer readable product of claim 9

wherein step (2) comprises receiving a data stream containing said purchase orders.

11.   (Previously Presented): The computer readable product of claim 10

wherein step (5) comprises reading said machine type out of a data field in said

purchase order.

12-18. (Cancelled).

19. (Previously Presented): The computer readable product of claim 1 wherein

said instructions for weighting weights said value of each model as a function of relative

volume of purchasing by said entity of said models.

20. (Previously Presented): The computer readable product of claim 9 wherein

said instructions for weighting weights said value of each model as a function of relative

volume of purchasing by said entity of said models.